

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Gary Community School Corp (4690)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$91,354	\$131,875	\$258,172	n/a	183%	96%
	11100 Regular Programs; Elementary	\$19,285,063	\$27,145,515	\$25,346,403	\$32,033,847	66%	18%	26%
	11200 Regular Programs; Middle/Junior High	\$8,308,100	\$6,065,066	\$5,785,346	\$6,873,179	-17%	13%	19%
	11300 Regular Programs; High School	\$12,036,607	\$13,531,726	\$13,991,499	\$16,633,641	38%	23%	19%
	11410 Vocational Education; Agriculture A	\$40,982	\$0	\$0	\$0	-100%	n/a	n/a
	11430 Vocational Education; Distributive Education	\$294,505	\$196,295	\$121,370	\$97,598	-67%	-50%	-20%
	11440 Vocational Education; Health Occupations	\$102,669	\$119,996	\$115,555	\$145,070	41%	21%	26%
	11450 Vocational Education; Consumer and Homemaking	\$500,123	\$181,494	\$191,383	\$142,226	-72%	-22%	-26%
	11460 Vocational Education; Occupational Home Economics	\$35,482	\$36,179	\$31,805	\$46,067	30%	27%	45%
	11470 Vocational Education; Business Education	\$194,572	\$69,832	\$64,807	\$78,634	-60%	13%	21%
	11480 Vocational Education; Industrial Education A	\$574,658	\$657,440	\$637,557	\$852,140	48%	30%	34%
	11510 Vocational Education; Cooperative Education	\$148,262	\$22,648	\$5,921	\$1,770	-99%	-92%	-70%
	11590 Other Vocational Education Programs	\$873,160	\$743,681	\$947,232	\$774,947	-11%	4%	-18%
	11910 Other Regular Programs; Competency Testing	\$48,722	\$0	\$0	\$0	-100%	n/a	n/a
	11920 Other Regular Programs; Project 4R	\$136,172	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$3,500,197	\$0	\$0	\$0	-100%	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$64,975	\$137,076	\$93,833	n/a	44%	-32%
	12210 Mental Disabilities; Mild Mental Disabilities	\$2,642,937	\$3,318,451	\$3,062,898	\$4,070,002	54%	23%	33%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$982,756	\$1,647,557	\$1,392,754	\$1,623,494	65%	-1%	17%
	12230 Mental Disabilities; Severe Mental Disabilities	\$152,476	\$259,061	\$424,446	\$569,705	274%	120%	34%
	12310 Physical Impairment; Orthopedic Impairment	\$605,446	\$3,163,695	\$2,505,615	\$85,857	-86%	-97%	-97%
	12320 Physical Impairment; Multiple Disabilities	\$187,738	\$63,056	\$34,034	\$15,653	-92%	-75%	-54%
	12330 Physical Impairment; Visual Impairment	\$332,265	\$266,958	\$265,937	\$321,156	-3%	20%	21%
	12340 Physical Impairment; Hearing Impairment	\$108,553	\$183,995	\$195,388	\$208,687	92%	13%	7%
	12350 Physical Impairment; Homebound	\$300,185	\$300,610	\$379,873	\$526,643	75%	75%	39%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,600,625	\$2,280,839	\$2,115,038	\$2,768,187	73%	21%	31%
	12510 Culturally Different; Communication Disorders	\$659,345	\$731,800	\$688,595	\$871,732	32%	19%	27%
	12520 Culturally Different; Compensatory	\$11,549,793	\$340,693	\$311,721	\$338,541	-97%	-1%	9%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$1,324,632	\$1,236,128	\$1,016,649	\$574,015	-57%	-54%	-44%
	12610 Learning Disability	\$0	\$1,022,323	\$969,295	\$2,072,339	n/a	103%	114%
	12810 Special Education Preschool	\$3,972	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$3,764,070	\$1,268,830	\$1,383,699	\$4,520,361	20%	256%	227%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$647,500	\$515,299	\$567,449	\$655,624	1%	27%	16%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$824,545	\$573,363	\$515,806	\$653,054	-21%	14%	27%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$90,820	\$159,527	\$164,639	\$130,636	44%	-18%	-21%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$13,242	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$2,735	\$51,853	\$58,918	\$52,720	> 500%	2%	-11%
	14200 Summer School Programs; Middle/Junior High School	\$53,827	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$152,063	\$209,467	\$287,170	\$350,094	130%	67%	22%
	16100 Remediation Testing	\$1,112,990	\$163,960	\$111,990	\$150,782	-86%	-8%	35%
	16200 Preventive Remediation	\$1,058,060	\$390,584	\$637,351	\$420,888	-60%	8%	-34%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$151,161	\$41,492	\$52,521	\$117,360	-22%	183%	123%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$84,924	\$21,396	\$19,441	\$28,483	-66%	33%	47%
	22210 Library/Media Services; Service Area Direction	\$53,773	\$618,968	\$702,908	\$1,512,054	> 500%	144%	115%
	22220 Library/Media Services; School Library	\$2,163,619	\$1,888,375	\$1,702,701	\$2,281,330	5%	21%	34%
	22230 Library/Media Services; Audiovisual	\$360,896	\$127,887	\$173,905	\$204,355	-43%	60%	18%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,559,453	\$1,848,201	\$1,395,027	\$1,897,393	22%	3%	36%
	22290 Library/Media Services; Other Educational Media Services	\$2,942	\$38,360	\$30,815	\$55,633	> 500%	45%	81%
	24100 Office of The Principal	\$6,971,729	\$6,347,326	\$6,405,235	\$7,393,895	6%	16%	15%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$75,572	\$216,742	\$61,678	\$618,285	> 500%	185%	> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$322,941	\$2,220,780	\$1,513,974	\$1,354,086	319%	-39%	-11%
	26497 2007 Account Code - Teachers Retirement Fund	\$578,526	\$3,813,454	\$2,729,935	\$1,975,754	242%	-48%	-28%
Student Academic Achievement Total		\$86,575,384	\$84,257,230	\$79,385,232	\$96,449,922	11%	14%	21%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$213,923	\$184,239	\$109,252	\$48,318	-77%	-74%	-56%

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	21110 Attendance and Social Work Services; Service Area Direction	\$388,005	\$219,826	\$196,235	\$240,100	-38%	9%	22%
	21130 Attendance and Social Work Services; Social Work Services	\$1,739,728	\$2,453,799	\$2,204,938	\$3,143,587	81%	28%	43%
	21220 Guidance Services; Counseling Services	\$2,012,119	\$1,588,464	\$1,458,614	\$1,978,021	-2%	25%	36%
	21310 Health Services; Service Area Direction	\$391,437	\$369,980	\$383,895	\$575,046	47%	55%	50%
	21320 Health Services; Medical Services	\$12,037	\$39,618	\$24,704	\$25,931	115%	-35%	5%
	21340 Health Services; Nurse Services	\$1,214,922	\$1,393,269	\$1,214,732	\$1,703,639	40%	22%	40%
	21390 Health Services; Other Health Services	\$109,597	\$89,151	\$71,025	\$85,933	-22%	-4%	21%
	21410 Psychological Services; Service Area Direction	\$121,285	\$43,386	\$35,559	\$39,449	-67%	-9%	11%
	21420 Psychological Testing	\$355,793	\$531,416	\$523,924	\$641,842	80%	21%	23%
	21810 Special Education Administration; Service Area Direction	\$389,295	\$235,552	\$236,376	\$211,321	-46%	-10%	-11%
	21990 Other Support Services, Students; Other Student Services	\$0	\$67,238	\$44,881	\$58,283	n/a	-13%	30%
	22110 Improvement of Instruction; Service Area Direction	\$1,557,374	\$1,164,514	\$1,081,554	\$1,531,286	-2%	31%	42%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$877,287	\$319,038	\$229,789	\$96,911	-89%	-70%	-58%
	22130 Improvement of Instruction; Instructional Staff Training	\$340,571	\$2,105,729	\$2,050,659	\$1,960,054	476%	-7%	-4%
	23110 Board of Education; Service Area Direction	\$110,757	\$176,421	\$201,303	\$215,722	95%	22%	7%
	23210 Executive Administration; Office of The Superintendent	\$385,556	\$287,549	\$346,015	\$352,477	-9%	23%	2%
	23220 Executive Administration; Community Relations	\$8,675	\$9,685	\$10,217	\$9,889	14%	2%	-3%
	23290 Executive Administration; Other Executive Administration Services	\$607,685	\$648,828	\$650,365	\$788,337	30%	22%	21%
	24900 Other Support Services, School Administration	\$416,901	\$953,872	\$894,656	\$1,013,979	143%	6%	13%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$64,577	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$365,314	\$254,770	\$0	\$539,280	48%	112%	n/a
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$79,953	n/a	n/a	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$573,866	\$229,894	\$374,465	n/a	-35%	63%
Student Instructional Support Total		\$11,618,260	\$13,710,212	\$12,198,589	\$15,778,398	36%	15%	29%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$363,996	\$408,555	\$579,852	\$591,314	62%	45%	2%
	23160 Board of Education; Promotion Expenses	\$15,053	\$14,761	\$13,237	\$8,637	-43%	-41%	-35%
	25110 Fiscal Services; Office of The Business Manager	\$423,979	\$730,079	\$630,344	\$818,808	93%	12%	30%
	25150 Fiscal Services; Payroll Services	\$226,379	\$291,146	\$319,913	\$333,505	47%	15%	4%
	25160 Fiscal Services; Financial Accounting	\$158,040	\$173,335	\$185,059	\$220,641	40%	27%	19%
	25170 Fiscal Services; Internal Auditing	\$0	\$69,994	\$76,156	\$83,997	n/a	20%	10%
	25180 Fiscal Services; Property Accounting	\$147,015	\$0	\$0	\$0	-100%	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$231,108	\$286,880	\$575,197	\$196,948	-15%	-31%	-66%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$978	n/a	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$263,325	\$712,605	\$484,081	\$440,222	67%	-38%	-9%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$377,693	\$494,259	\$288,652	\$356,225	-6%	-28%	23%
	25300 Printing, Publishing, and Duplicating Services	\$141,097	\$142,035	\$185,486	\$137,489	-3%	-3%	-26%
	25400 Planning, Research, Development and Evaluation	\$579,506	\$358,818	\$433,942	\$530,657	-8%	48%	22%
	25600 Public Information Services	\$246,456	\$199,787	\$385,659	\$445,718	81%	123%	16%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$21	n/a	n/a	n/a
	25890 Other Technology Services	\$893,713	\$1,103,391	\$1,160,914	\$574,387	-36%	-48%	-51%
	25940 Settlements	\$1,260,561	\$1,048,065	\$1,116,445	\$1,407,430	12%	34%	26%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$210,364	\$146,978	\$167,688	\$81,537	-61%	-45%	-51%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$386,710	\$388,568	\$252,212	\$356,672	-8%	-8%	41%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$14,987,309	\$22,679,211	\$18,993,582	\$17,409,439	16%	-23%	-8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$348,885	\$241,081	\$286,909	\$304,307	-13%	26%	6%
	26499 2007 Account Code - Other	\$60,000	\$75,000	\$60,000	\$30,000	-50%	-60%	-50%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$57,273	\$48,413	\$29,381	\$21,147	-63%	-56%	-28%
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,494,357	\$1,888,208	\$2,024,294	\$2,054,485	37%	9%	1%
	26700 Operation and Maintenance of Plant Services; Insurance	\$401,360	\$1,247,053	\$1,184,466	\$1,266,823	216%	2%	7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$50,400	\$50,400	\$25,336	n/a	-50%	-50%
	27010 Student Transportation; Service Area Direction	\$92,735	\$53,949	\$70,522	\$130,113	40%	141%	85%
	27100 Student Transportation; Vehicle Operation	\$33,356	\$43,013	\$45,688	\$70,125	110%	63%	53%
	27200 Student Transportation; Monitoring Services	\$420,775	\$1,017,722	\$941,943	\$1,034,086	146%	2%	10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$2,633	\$70	\$1,248	\$2,067	-22%	> 500%	66%
	27700 Student Transportation; Contracted Transportation Services	\$5,704,215	\$9,085,431	\$8,097,657	\$8,569,050	50%	-6%	6%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	31100 Food Services Operations; Service Area Direction	\$157,776	\$0	\$0	\$1,431,662	> 500%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,471,477	\$1,713,805	\$3,009,062	\$3,422,391	133%	100%	14%
	31300 Food Services Operations; Food Delivery	\$66,380	\$31,088	\$45,927	\$17,999	-73%	-42%	-61%
	31400 Food Services Operations; Food Purchases	\$1,946,427	\$2,424,839	\$1,256,071	\$214,943	-89%	-91%	-83%
	31900 Other Food Services	\$121,940	\$32,303	\$0	\$4,715	-96%	-85%	n/a
	33300 Civic Services	\$15,264	\$291,747	\$283,209	\$255,509	> 500%	-12%	-10%
	33950 Step Ahead	\$3,524	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$312,402	\$352,301	\$386,713	\$414,042	33%	18%	7%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$0	\$1,392,423	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$0	\$5,024	n/a	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$610,032	\$1,144,547	\$1,017,760	\$615,500	1%	-46%	-40%
Overhead and Operational Total		\$34,233,114	\$48,989,434	\$44,639,668	\$45,276,373	32%	-8%	1%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$4,203,973	\$0	\$0	\$0	-100%	n/a	n/a
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$91,217	\$0	\$0	\$1,409	-98%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$12,655,919	\$3,270,005	\$2,491,044	n/a	-80%	-24%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$865,278	\$773,449	\$0	\$0	-100%	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$0	\$632,820	\$127,340	n/a	n/a	-80%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,046,666	\$325,023	\$2,258,007	n/a	116%	> 500%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$21,416	n/a	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$437,368	\$0	\$407,868	n/a	-7%	n/a
	54200 2007 Account Code - Common School Fund	\$1,254,546	\$4,244,460	\$6,094,955	\$1,766,340	41%	-58%	-71%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$1,544,240	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$27,407	n/a	n/a	n/a
Nonoperational Total		\$6,415,014	\$19,157,862	\$10,322,803	\$8,645,072	35%	-55%	-16%
prorated								
	26491 2007 Account Code - PERF	\$1,750,619	\$1,914,158	\$1,501,245	\$945,634	-46%	-51%	-37%
	26492 2007 Account Code - Social Security	\$6,382,129	\$7,464,396	\$7,232,146	\$3,692,020	-42%	-51%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$50,907	\$866,236	-\$340,833	\$47,102	-7%	-95%	n/a
	26494 2007 Account Code - Group Insurance	\$12,439,144	\$19,527,489	\$19,068,421	\$7,177,610	-42%	-63%	-62%
	26496 2007 Account Code - Unemployment Compensation	\$91,466	\$1,294,288	\$911,041	\$193,767	112%	-85%	-79%
prorated Total		\$20,714,265	\$31,066,568	\$28,372,020	\$12,056,133	-42%	-61%	-58%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$101,571,879	\$106,674,801	\$99,888,508	\$105,180,798	4%	-1%	5%	63.7%	54.1%	57.1%	59.0%
Student Instructional Support	\$13,822,816	\$17,302,512	\$15,170,903	\$17,214,715	25%	-1%	13%	8.7%	8.8%	8.7%	9.7%
Overhead and Operational	\$37,746,328	\$54,046,131	\$49,398,105	\$47,165,313	25%	-13%	-5%	23.7%	27.4%	28.2%	26.5%
Nonoperational	\$6,415,014	\$19,157,862	\$10,460,796	\$8,645,072	35%	-55%	-17%	4.0%	9.7%	6.0%	4.9%
Grand Total	\$159,556,037	\$197,181,306	\$174,918,311	\$178,205,898	12%	-10%	2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	72.3%	62.9%	65.8%	68.7%